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[Extract from the Report of the Executive Committee, approved by the Railway Accounting Officers Association at its Thirty-third Annual Meeting, Atlantic City, N. J., June 8-10, 1921.]

Under the conditions now and heretofore prevailing, the rules of the Railway Accounting Officers Association relating to interline accounting—that is, accounting transactions affecting two or more carriers—are, in fact, only recommendatory and have no binding effect beyond the merits of the recommendations.

It is worthy of note that the Association's interline accounting recommendations have been generally adopted, on their merits, and are generally in effect on all, or substantially all, carriers.

According to the results of a canvass made a few years ago, the deviations from the R. A. O. A. interline recommendations, by individual roads, were trivial in number and inconsequential in effect. Those deviations are usually attributed to individual opinion or some local condition.

The principle is well recognized that carriers should account, in a uniform manner, for their interline transactions. Uniformity in this respect promotes fairness, fosters impartiality, and is necessary in the interest of the efficient and economical conduct of accounting among carriers. Uniform, standard rules—impartially applied—constitute an integral part of interroad accounting.

Certainly, those conditions cannot be perpetuated which make it possible for a carrier to deviate from an interline rule according to the whim of the moment or according to its interest in the individual case, while under other circumstances the same carrier may insist on making a literal application of the same rule, when its interests lie in that direction.

If "the greatest good for the greatest number" is to be effective, it is hardly to be conceived that conditions can prevail which warrant a carrier sending to other carriers statements or reports of a size and arrangement that do not conform to a generally accepted standard. Reports, statements, or other interline forms—if lacking uniformity of size and standardization of arrangement—are the source of additional labor and inconvenience in filing and using such reports, statements, or other interline forms, by carriers receiving them.

So far as the Executive Committee has been able to ascertain, representative members of the Association believe that some of the

interline R. A. O. A. recommendations and some of the standard forms devised by this Association can and should be made mandatory and binding upon carriers. Other rules and standard forms probably should not be made mandatory and binding at this time, although the future may indicate that more progress can be made. The initial steps in this direction will not attain perfection and will not represent any fixed or unalterable procedure for the future. The endeavor now is to make a start, and future efforts can be devoted to alteration, expansion, or intensive development, as experience may show to be wise and necessary.

The enforcement of mandatory rules in this connection need not cause us to pause very long. The professional pride of railway accounting officers will undoubtedly be sufficient incentive for them, individually, to enforce such rules. A penalty is not regarded as necessary, beyond bringing the failure to observe any particular rule to the attention of the chief accounting officer of the road at fault.

Any reasonable plans for mandatory rules would take cognizance of the latitude essential for progress and the incentive necessary for development of interline accounting. In other words, mandatory rules must not be so rigid and must not be so absolutely comprehensive as to exclude further progress and development.

This whole subject of mandatory rules for interline accounting, by direction of the Executive Committee, has been placed before the Committees on Freight, Passenger and Disbursement Accounts, and those Committees will submit to the Association, in their reports, appropriate detailed recommendations.

This subject refers only to interline freight, passenger and disbursement accounting. The subject has no connection whatever with local accounting matters. In other words, it does not, in any way, relate to recommendations of the Association regarding accounting local to one road or recommendations that partake purely of either an informative or cooperative nature. This subject does not refer, in any way, to freight overcharge claims, as the R. A. O. A. already has in effect mandatory rules for overcharge claims.

Your Executive Committee recommends to the Association that it adopt and prescribe, as far as practicable, mandatory rules with respect to interline accounting for freight, passenger and disbursement transactions.

The following mandatory interline accounting rules are reprinted from the 1922 edition of "Railway Accounting Procedure," published by the Railway Accounting Officers Association.

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FREIGHT—MANDATORY

1. The following rules relating to interline freight accounting are mandatory and binding upon carriers operating in North America that are members of the Railway Accounting Officers Association, and are effective as of January 1, 1922, and shall be applicable to waybills made on and after that date, except as amended in accordance with Rule 49.

2. Name of Plan. Mandatory Plan of Audit Office Interline Freight Settlements.

3. Forms. [See pages 23 to 39.]

98 Freight Waybill
99 Less than Carload Freight Waybill
100 Astray Freight Waybill
101 Live Stock Waybill
134 Transit Waybill
104 Abstract of Interline Waybills Received (8½x11″)
109 Abstract of Interline Waybills Received (11x8½″)
170 Abstract of Interline Waybills Received (8½x11″)
105 Interline Freight Division Statement
107 Interline Freight Correction Account
108 Interline Freight Statement of Differences
110 Interline Freight Summary
113 Recapitulated Correction Accounts
144 Interline Waybill Tracer
147 Agent's Waybill Correction

3a. Paper for Printing Waybills. Good quality (not less than 40-pound, 22x34 inches) manila paper should be used in printing waybills.

4. Preparation of Waybills. Waybills shall be prepared by the use of a typewriter, pen and ink, or indelible pencil. Double typewriter space shall be used for each line written in "Shipper" or "Consignee and Lading" column. Double typewriter space shall be left blank between the end of the "Consignee's" name or address and the beginning of the "Lading" description. Four double typewriter spaces shall be left blank between the end of the "Lading" of one shipment and the beginning of the "Consignee" of the next shipment.

5. Waybills to be Settled. Interline Waybills between such

stations and over such lines as have been agreed upon by the carriers interested.

6. Copies of Waybills. Copies of Waybills shall not be furnished to destination or intermediate carriers except, that for specific purposes, copies of each individual waybill requested shall be furnished.

7. The waybill destination carrier shall be responsible for the collection of and accounting for the proper revenue, regardless of the final destination of the shipment, and shall promptly issue a waybill correction for each item prepaid or advances corrected, embracing all changes made on the original waybill while enroute or at destination.

Destination agent will immediately send a correction notice affecting advances or prepaid to the billing agent. Destination agent will attach to his report to his own auditor two copies of the correction. The auditor of destination line will send one copy immediately to the auditor of the billing line. No copy of correction notice need be sent with correction account.

8. Correction of Waybills. When an original waybill is corrected by a billing or intermediate agent, the change must be made in ink, showing date, where and by whom made. In such cases, waybill correction should not be issued by billing or intermediate agent. (See Rule No. 7.)

9. When a change involves the delivery of the property, or the collection of additional charges, and the amount involved is sufficient to justify it, the information shall be telegraphed to the waybill destination agent, and waybill correction, with requisite number of copies, and copy of telegram, forwarded to the Freight Accounting Officer of the issuing carrier.

10. Waybill corrections need not be made for changes in Freight Charges made by destination carriers.

11. In the revision of interline waybills, all errors in freight charges shall be corrected and the correct amount shall be collected and reported.

12. All differences in advances on interline waybills may be corrected by the waybill destination carrier, and such waybills settled in interline freight account on basis of corrected figures, but miscellaneous advances, such as charges for drayage, icing, stop-over, etc., shall not be reduced without the authority of the waybilling carrier. If miscellaneous charges have been reduced or crossed off before a waybill is received at the destination station and the receiving carrier is without the authority of the waybilling carrier or the authority

for such correction is not clearly shown on the waybill, the charges shall be restored and the full amount collected and reported. When miscellaneous charges of any character collectible from consignee accrue in transit, they shall be covered by "Advances Only" waybills, which shall clearly describe the services for which the charges are made. Such waybills and regular waybills shall be cross referenced to each other, and the amount and character of the charges shall be noted as information on the regular waybill in the lading column; the "Advances Only" waybill shall be securely attached to and move with the regular waybill when possible.

13. When a shipment is contracted for prepaid, and the shipper is a credit patron, the bill of lading shall be stamped over the agent's signature:

"The charges on this shipment fully prepaid
.....Agent"

and the waybill stamped "Fully Prepaid."

14. When a shipment is contracted for prepaid, with a shipper other than a credit patron, the bill of lading to be receipted, in the space provided therefor, for the amount collected.

15. In the event of an error in billing collect or insufficiently prepaid, a shipment contracted for fully prepaid (Rule 13), shipment should be delivered, waybill corrected to prepaid basis, and waybill correction immediately sent to the waybilling carrier so that necessary adjustment can be promptly made with shipper.

16. In the event of an error in billing collect or insufficiently prepaid, a shipment contracted with a shipper other than credit patron (Rule 14), the additional amount necessary shall be collected at destination and waybill corrected, increasing freight charges to proper basis, the total "Prepaid" to be increased only upon authority of the waybilling carrier, except in the case of shipments destined to non-agency or prepay stations which can be corrected to prepaid after the destination carrier has followed the provisions of Paragraphs 208 to 210, inclusive. [See pages 75-76, 1922 "Railway Accounting Procedure."]

17. When waybill correction is issued subsequent to the original reporting of the waybill, it shall be included in inter-line correction account, provided that the minimum of one dollar ($1.00) as indicated in Rule 22 shall be observed. On shipments rewaybilled enroute, adjustments shall be made through junction freight settlement, observing one dollar ($1.00) minimum.

18. All waybill corrections shall give reference to the tariff and

division sheets authorizing correction, and in case of weight reduction authority shall be shown, including gross, tare and net weight, and point at which weighed, when the shipment is a carload.

19. Abstracts and Division Statements. The waybill destination carrier shall prepare abstracts of all waybills received and reported by receiving agents in the month's account for which settlement is made, showing thereon in the place provided therefor, the per cents, or other bases of divisions, and the apportionment of revenue, separate abstracts to be prepared for l. c. l. freight and for each carload commodity waybilled from each station to each station, carload commodities to be described by name according to waybill description. Division statements arranged in conformity with the abstracts must be prepared, showing each carrier's proportion of the revenue for l. c. l. freight and for each carload commodity from each station to each station.

20. The settling carrier shall retain original abstracts and division statements, sending first carbon copy to waybilling carrier and legible copies to each intermediate carrier as early as possible but not later than the 18th of the succeeding month.

21. When the settling carrier is unable to forward the abstracts and division statements in time to reach destination on or before the 20th of the month, it shall, upon request, on or before that date, notify carriers interested by telegraph, of their respective proportions of the freight revenue and in addition thereto advise the forwarding carrier the amounts of advances and prepaid.

22. Statement of Differences and Correction Accounts. Discrepancies discovered by forwarding or intermediate carriers in waybills, abstracts, division statements, or correction accounts shall be taken up for adjustment with the settling carrier in a statement of differences and if approved shall be embodied in a correction account by the settling carrier, together with discrepancies found in waybills, abstracts, division statements, or correction accounts to which attention may not have been called by any other carrier; provided, however, that corrections in the freight, advances, prepaid or proportions, which collectively amount to a net sum of less than one dollar ($1.00) shall not be included in statements of differences or correction accounts, except that, if such differences affect the settlement with at least one of the interested carriers, including the settling carrier, to the extent of one dollar ($1.00) or more, adjustment shall be made with all carriers interested. When a correction has been excluded by reason of the minimum rule, and a subsequent

correction increases the difference to one dollar ($1.00) or more, the total difference shall be included in the correction account. (See Rules 39 and 40.) The minimum for correction does not relate to settlements with shippers and consignees, or in any way affect the integrity of the rate. Where retroactive divisions are issued or an entire interline settlement is made on incorrect basis, individual statement of differences covering each waybill or abstract need not be made by waybilling or intermediate carriers, instead the settling carrier shall promptly make necessary adjustment upon receipt of retroactive divisions, or advice of an entire account incorrectly settled.

The following are three examples to be covered by correction account:

Waybill	*Freight*	*Billing carrier*	*Inter. carrier*	*Settling carrier*
Example 1:				
As settled.....	$70.00	$21.00	$24.50	$24.50
As corrected.....	72.50	21.75	25.37	25.38
Difference.....	2.50	.75	.87	.88
Example 2:				
As settled.....	25.00	12.50	.....	12.50
As corrected.....	23.02	11.51	.....	11.51
Difference.....	1.98	.99	.....	.99
Example 3:				
As settled.....	20.00	15.00	.....	5.00
As corrected.....	21.00	15.75	.....	5.25
Difference.....	1.00	.75	.....	.25

23. Correction Accounts must show the corrected divisions in space provided on R. A. O. A. Standard Form 107; when based on statement of differences, reference thereto shall be shown in space provided.

24. Statement of Differences must show authority for claimed divisions on R. A. O. A. Standard Form 108 in space "Remarks by issuing carrier."

25. Unless statements of differences are covered by correction accounts in the first, second, or third succeeding month's account, or objection is made thereto within ninety (90) days of the date of their issue, the issuing carrier may make the correction account, after serving notice on the delinquent carrier of intention to include same in the following month's account.

26. When errors in interline freight settlements are disclosed in the investigation of claims, such errors may be adjusted through correction account or in the settlement of the claim.

27. Statements of differences received after the expiration of five years from date of original settlement may be declined; except that

when such statements of differences are made on correction accounts issued and settled within the five-year period upon an incorrect basis, they shall be accepted and handled if received within six years from the date of the original settlement.

Correction accounts issued upon the motion of the settling carrier and included in interline settlements after five years from the date of the original settlement, may be declined by initial and intermediate carriers. Correction accounts based on statements of differences issued by either the initial or intermediate carrier under the above provisions, shall be accepted if included in settlements dated within six years from the original settlement; if included in settlements after the expiration of six years they may be declined by an initial or intermediate carrier whose accounting department has not had previous advice of the contemplated adjustment.

28. Correction accounts shall be issued by the settling carrier only, except as provided in Rule 25, each intermediate carrier to be furnished a legible hard copy thereof. The net balance of each correction account must be listed on the Interline Freight Summary, R. A. O. A. Standard Form No. 110, in the spaces provided therefor, and be retained in the issuing office until the interline account for the month in which they are to be included is prepared, and transmitted with the abstracts and division statements in one enclosure. The summary should accompany them unless sent under separate cover by United States or Canadian mail as provided in Rule 32.

29. Discrepancies in correction accounts shall be handled in the same manner as those in the original settlement.

30. Correction accounts shall cover differences only. Waybills not accounted for in the current settlement shall be included in subsequent abstracts and division statements, except as provided for in the following rule:

31. When the settling carrier has reported waybills to one intermediate carrier that should have been reported to another, or when the settling carrier has failed to allow any revenue to an intermediate carrier entitled thereto, the original settlement thereof shall be adjusted by correction account, irrespective of the amount involved; the settling carrier to furnish copy of the original abstract to the intermediate carrier to which reporting was not originally made.

32. Summary. The abstracts, division statements and correction accounts, with the summary as rendered, except as provided in Rule 33, shall constitute the basis of settlement. The summary shall be forwarded by United States or Canadian mail, if it will reach destination before the remainder of the papers.

33. Clerical errors in the summary shall be subject to correction before settlement is made, immediate notice to be given by telegraph.

34. Manner of Settlement. The settling carrier shall pay to each intermediate carrier its proportion of the interline freight revenue, whether the freight charges are prepaid or collect, advances and prepaid to be included in the settlement with the waybilling carrier. Settlements shall be made upon balances, which shall be subject to sight draft, on or before the 25th of the succeeding month, except where special arrangements are made between interested carriers.

35. Junction Agents to Accept and Forward Without Delay Interline Waybills for Short Freight. Receiving and intermediate carriers shall accept and forward without delay through junctions to destinations, interline waybills for less than carload shipments routed via their lines, when all or a part of the freight checks short, the usual record of shortage at each junction to be noted upon the waybills.

36. Reporting Waybills for Short Freight. When freight is short at destination, the waybills shall be reported, but on request of the destination carrier, the waybilling carrier shall immediately proceed to establish delivery of the freight and failing to do so within sixty (60) days from date of request, adjustment shall be made by claim, in accordance with R. A. O. A. Overcharge Claim Rules.

37. Matching Waybills and Freight at Destination. When the destination of short freight is a station on the line of two or more carriers, the agent of the carrier via which the shipment is routed who holds the waybill, shall advise the agents of the other carriers of the shortage, giving a description of the freight. The other agents should carefully examine their records and warehouses. If the freight is found to be on hand, it shall be turned over to the carrier holding the waybill. If it has been received and delivered, the charges shall be turned over to said carrier. Provided, however, that when a carrier transports an entire shipment which is astray, and that weighs 5,000 pounds or more, the carrier holding the revenue waybill, shall surrender it to the carrier performing the transportation service. In the event the shipment (5,000 pounds or more) is only a part of a consignment, the remainder thereof having been handled by the carrier holding the revenue waybill, the carrier transporting the astray portion of the shipment shall, on an

order from the carrier holding the revenue waybill, effect delivery to the consignee without charges. The revenue on the entire shipment shall be apportioned between the interested carriers on the basis of the weight handled by each. Provided further that when a carrier transports a car containing l. c. l. astray freight weighing 5,000 pounds or more, the carrier holding the revenue waybills shall surrender them to the carrier performing the transportation service subject to the foregoing provisions of this rule.

After the collection of charges from consignee by the carrier making delivery of freight received on astray freight waybill, any subsequent adjustment of charges with consignee shall be accomplished by such carrier.

38. The following examples illustrate doubtful points arising in the application of the principles embodied in the preceding rule (37), viz:

Example 1. Destination carrier A receives both the shipment and the original waybill; the waybill is routed via the destination carrier B. Both the waybill and the revenue in this case belong to A.

Example 2. Destination carrier A receives the shipment; destination carrier B receives the original waybill; the waybill is routed via A. Both the waybill and the revenue belong to A.

Example 3. Destination carrier A receives and delivers a shipment on a copy of the original waybill routed via destination carrier B; the original waybill cannot be found. The revenue and the waybill both belong to A.

Example 4. An intermediate carrier C transports a car of l. c. l. freight on a non-revenue waybill; intermediate carrier D, via which the shipments are routed, receives the revenue waybills. The revenue, when the freight weighs 5,000 pounds or more, belongs to C; but when it weighs less than 5,000 pounds, the revenue belongs to D.

Example 5. An intermediate carrier C transports an l. c. l. shipment accompanied by the original waybill. The waybill is routed all the way via the destination carrier D. Carrier C should receive its proportion of the revenue.

Example 6. An intermediate carrier C transports an l. c. l. shipment accompanied by the original waybill. The waybill is routed via intermediate carrier D. The intermediate revenue belongs to C.

Example 7. Destination carrier A receives shipment weighing 5,000 pounds or more, which is only a part of a consignment; destination carrier B holds remainder of shipment and revenue waybill. The waybill belongs to destination carrier B which should collect

all charges and adjust with destination carrier A on basis of weight transported by each.

39. Tracing Waybills Improperly Reported. The waybilling or intermediate carrier shall send to the settling carrier a statement of differences, R. A. O. A. Standard Form No. 108, for each waybill reported, which cannot be located in the records of the carrier to which reported.

40. When the settling carrier finds a waybill has been improperly reported, it shall return the statement of differences showing the correct waybill reference or the month's correction account in which adjustment has been or will be made.

41. Tracing Unreported Waybills. After the accounts for the current and two succeeding months have been checked, waybills not reported by destination carriers must be immediately traced for by waybilling and intermediate carriers, a separate tracer, R. A. O. A. Standard Form No. 144, to be used for each waybill. Two copies of the waybill shall accompany the first tracer of waybilling carriers. No copies of waybill shall be required with first tracer of intermediate carriers. In the event intermediate carrier's tracer is returned by waybill destination carrier with advice of no record of waybill, the tracer with all papers attached shall be sent to the waybilling carrier. If the waybill has been reported, the waybilling carrier will advise the tracing carrier the month's account in which settled, the name of the settling carrier, the name of the destination station and the names of carriers to which intermediate revenue was allowed in the event that the tracing carrier is not included in the settlement. If the waybill has not been settled with waybilling carrier, the latter shall return the papers to the intermediate tracing carrier accompanied by three copies of the waybill or reference to and status of waybilling carrier's tracing file.

42. When the freight has been received at destination by the carrier addressed, the tracer must be returned to the issuing carrier, showing the month's account in which the waybill has been or will be reported.

43. When carload shipments are short at destination, the tracer with all papers attached must be promptly returned to the issuing carrier, with advice to that effect, and no report made of the waybill. However, if delivery of the freight at the junction be established, the waybill must be reported, except that in case the carrier traced can show delivery to another carrier for road haul service the tracer should be returned with such advice.

44. Unless previously reported waybills covering less than carload shipments waybilled to points on line of carrier to which tracers are sent shall be reported immediately upon receipt of tracers, regardless of whether or not delivery at the junction of either the original waybill or freight has been established. The accounting department of carrier traced should have its agent proceed in accordance with Rule 37 before returning the papers.

45. Responsibility for Promptly Tracing for Unreported Waybills. The responsibility for properly accounting for interline waybills rests primarily upon the settling carrier, but the waybilling and intermediate carriers shall share the responsibility to the extent of their revenues, if they do not promptly trace for unreported waybills as provided in Rules 41 to 44 inclusive, and Rules 46 and 47.

46. When either a waybilling or intermediate carrier fails to trace for unreported waybills within six (6) months from date of issue, such carrier or carriers shall be held responsible on a revenue basis with the waybill destination carrier for any loss of revenue that may result from failure to report the waybill from any cause. If destination carrier has been traced by one of the interested carriers within time prescribed the destination carrier shall assume all losses and other interested carriers be allowed their full revenue.

47. When freight covered by an interline waybill is destroyed by fire, wreck, or otherwise, the carrier on whose line such destruction occurs shall report the waybill and shall apportion to carriers that have performed service, revenue based on rates and divisions applicable to original destination. When destruction occurs at an interchange point while freight is in possession of a company or carrier performing intermediate transfer or switching service between two road haul carriers, the waybill shall be reported by the carrier last performing road haul service, revenue to be apportioned to carriers that have performed service on the basis above outlined.

48. Divisions Not Furnished. When waybills are received by destination carriers, moving under through rates for which divisions have not been furnished by the traffic departments, such waybills shall be reported in current interline freight settlement and the revenue apportioned between the carriers interested on a reasonable basis pending adjustment when correct divisions are ascertained.

MANDATORY PROCEDURE

Changing the Rules. Any member of the
[illegible] with the Secretary any specific suggestions

for adding to or amending these rules. Such communications shall be referred to the Committee on Freight Accounts for consideration and report to the Association.

By a majority of the votes cast, these rules may be amended or altered at any annual meeting of the Association, such changes to be effective as of January first, following the date of adoption, except that the Association, by three-fourths of the votes cast, may make any alteration or amendment to these rules, effective at any specified time; except by unanimous consent no proposed amendments to these rules shall be considered, unless notice of such proposed amendment is given in the Agenda for that meeting.

50. Procedure in Disagreements. When any member of this Association disagrees with another member as to the interpretation or application of a mandatory rule, and cannot settle his dispute by ordinary methods, he may submit his case to the Interline Freight Accounting Arbitration Committee for a ruling, and the decision of the majority of the Arbitration Committee shall be binding on the parties involved.

51. Interline Freight Accounting Arbitration Committee. This Committee shall consist of three members directly in charge of freight accounting, one member from the eastern territory, one member from the western territory, and one member from the southern territory. Such Committee shall be appointed by the President after each annual meeting and shall serve until the next annual meeting.

52. Substitute in Case of Interest. If any member of the Interline Freight Accounting Arbitration Committee shall be interested in any question referred to such Committee, or shall for any other reason be unable to serve, the President shall appoint disinterested members of the Association eligible as substitutes for those interested or unable to serve. If the interest of the President in the specific case is such as to disqualify him for making the appointment, then the appointment of a disinterested member shall be made by the First Vice President, or if the first Vice President be unable to serve for the same or any other reason, then the appointment shall be made by the Second Vice President.

53. Completing Arbitration Work. The Interline Freight Accounting Arbitration Committee shall have thirty days, in addition to its regular term of service, in which to complete the arbitration of such matters as have been submitted to it by the Secretary prior to the annual meeting.

54. Duties of Interline Freight Accounting Arbitration Committee. This Committee shall consider and act upon all matters involving interpretation of the R. A. O. A. Mandatory Interline Freight Accounting Rules (except rules governing overcharge and agency relief claims) and involving disputes rising out of the application of such rules.

55. No Equity Powers. The Interline Freight Accounting Arbitration Committee shall have no equity powers, but shall decide upon the evidence contained in the papers. In giving decisions or awards the Arbitrators shall give decision on each and every question submitted and such decision shall be explicit and consistent so that it may be carried out.

56. No Cause of Action. When no cause of action lies under the rules, the Interline Freight Accounting Arbitration Committee shall so decide. In such cases, the $10.00 Arbitration Fee shall be charged to the carrier or carriers arbitrating without cause.

57. Statements to Be Submitted. A comprehensive statement based upon the evidence in the papers shall be made and the points upon which a decision is desired shall be definitely stated. This shall be done over the personal signature of the officer directly in charge of interline freight accounts of the carrier desiring arbitration. All papers shall then be forwarded to other interested carriers for them to attach similar statements. A copy of letter of transmittal shall be sent to each carrier who handled the file.

58. Numbering Pages. Each paper included in the file shall be numbered in the upper right corner by the carrier submitting for arbitration, commencing with number one on the first paper at the bottom of the file.

59. Communication Between Interested Carrier and Arbitrators Prohibited. No direct communication, oral, written, or printed, shall be allowed between members interested in an arbitration before, during, or after such arbitration, and any member of the Interline Freight Accounting Arbitration Committee in connection with such arbitration save and except as herein made and provided. Any necessary communication for a proper purpose shall be made through the Secretary, and when he is in doubt as to the propriety thereof, he shall refer the matter to the President and be guided by his decision.

60. Carrier Refusing to Submit Statement Not Released. In the event of any carrier refusing to present a statement of its [illegible] be made in writing over the personal signa-

ture of the officer directly in charge of interline freight accounts. Such refusal to present its statement or argument shall not release any carrier from its obligation under the decision of a majority of the Arbitration Committee.

61. Preferred Attention Required. When papers are submitted as provided herein, they shall receive preferred attention by each carrier, thirty days being allowed each carrier in which to prepare brief and forward its argument and papers.

62. Papers Returned to Carrier Requesting Arbitration. When all carriers interested have stated their case or refused to do so, the papers shall be returned by the last carrier to the carrier requesting arbitration, which carrier shall then forward the papers at once to the Secretary, first ascertaining that all rule requirements have been complied with and that the papers are in as neat a condition as possible.

63. Method of Forwarding Papers. All arbitration papers shall be forwarded by express, registered postal mail, or registered railroad mail. The carrier forwarding the papers shall prepay all necessary charges.

64. Arbitration Fee. A fee of $10.00 shall be charged for each arbitration, such fee to be advanced by the carrier asking arbitration, and must accompany papers to the Secretary of the Association.

65. Arbitration Fund; How Disposed Of. All fees received for arbitration shall be kept by the Secretary of the Association in a separate fund. $1.00 of the fee for each arbitration shall be credited to the general fund of the Association, and $3.00 for each arbitration participated in by them shall be paid to each member of the Arbitration Committee, at the expiration of their term of office.

66. Procedure of Committee, Etc. When the foregoing requirements have been complied with (as to which the Secretary of the Association shall be the judge) the Secretary shall attach his acknowledgment of the arbitration fee and forward the papers to a member of the Interline Freight Accounting Arbitration Committee, not the Chairman, who shall render his decision in the case, and forward the papers with his decision to the other member of the Arbitration Committee, not the Chairman, who shall render his decision and forward his decision and all papers to the Chairman. The Chairman shall render his decision and forward the decision of the Arbitration Committee, together with all papers, to the Secretary, who shall return all the papers together with the decision rendered

by the Arbitration Committee to the carrier from whom he received them originally. Each member of the Arbitration Committee shall send to the Secretary a carbon of his letter of transmittal to the next member of the Committee. The Secretary shall notify each carrier interested the result of the decision of the Interline Freight Accounting Arbitration Committee.

67. Arbitration Fee; How Apportioned. The charge for arbitration shall be borne by the carrier or carriers against which the decision is given, and shall be apportioned by the Interline Freight Accounting Arbitration Committee at the time decision is rendered. The adjustment to be made by the rendition of bill against the carrier from whom due.

68. Refusing to Comply with Rules. Whenever any member of the Association fails to comply with the mandatory interline freight accounting rules, or declines to abide by decisions of the Interline Freight Accounting Arbitration Committee, the facts shall be reported to the Secretary. All parties interested shall be given opportunity of stating their side of the case. If the facts submitted conclusively sustain the charge made, the Secretary shall notify the officer directly in charge of such matters for the carrier interested; and if the Secretary does receive, within twenty days, from such officer, advice to the effect that the specific rules or decisions have been and will be observed or enforced, the Secretary shall informally notify those carriers directly concerned accordingly. If the Secretary does not receive information regarding the observance of the rules as herein set forth, the Secretary shall bring the facts to the attention of the chief accounting officer of the carrier at fault; and, if the Secretary does not receive, within twenty days, specific advice from the chief accounting officer that the rules or decisions have been and will be observed or enforced, the Secretary shall issue a circular to all members of the Association stating that such and such a railroad has not been and is not observing or enforcing such and such a mandatory rule or decision.

NOTE—The R. A. O. A. Standard Forms listed in Rule 3 are shown on pages 23 to 39 of this book.

Place Special Service Pasters Here

R. A. O. A. Standard Form No. 98. Size 8½x11 inches or 8½x20 inches. Length of form may be increased to 22 inches in printing fanfold forms to meet standard machine requirements in printing.

CODE NO. NORTH AND SOUTH RAILROAD CO.
FREIGHT WAYBILL

THIS WAYBILL MAY BE USED FOR ALL SINGLE CONSIGNMENTS, WHETHER CARLOAD OR LESS CARLOAD, AND WHETHER LOCAL OR INTERLINE

Stop this Car at	For	Gross Weight of Car and Contents for Engine Rating TONS	Date / Waybill No.
Car Initials and Number	Transferred to / At		From— (Station) (State) Number ( )
To— (Station) (State)			Full Name of Shipper (Origin and Date, Original Car, Transfer Freight Bill and Previous Waybill Reference when Rebilled)
Route. (Show Each Junction and Carrier in Route Order to Destination of Waybill. Indicate by Check Mark Whether Shipper's or Agent's Routing.)	Shipper's Routing / Agent's Routing		
Consignee, Address (Final Destination and Additional Routing)			Length of Car: Ordered / Furnished; Marked Capacity of Car: Ordered / Furnished; Stenciled Wgt. of Car
Instructions Regarding Icing, Ventilation, Milling, Weighing, etc. If Iced, Specify to Whom Icing Should be Charged.			Indicate by Symbol in Column Provided ★ how Weights were Obtained R—Railroad Scale. A—Weighing Bureau or Agreement. T—Tariff Classification or Minimum. S—Shipper's Agreement or Tested Weight. E—Estimated (Weigh and Correct). Weighed At..... Gross..... Tare..... Allowance..... Net.....
1st Transfer	2d Transfer		3d Transfer / 4th Transfer

Description of Articles and Marks	Commodity No.	Weight	★	Rate	Freight	Advances	Prepaid

Destination Agent's Freight Bill No.

ALL YARD STAMPS TO BE PLACED ON BACK OF THE WAYBILL IN SPACES PROVIDED

Junction Forwarding Agents will Show Junction Stamps in the Space and Order Provided Below:

1st Junction	2nd Junction	3rd Junction	4th Junction

Destination Agent will Stamp Herein the Date Reported.

Additional Junction Agents' Stamps Must be Shown on Back of Waybill in Spaces Provided

CODE NO. NORTH AND SOUTH RAILROAD CO.

Back of R. A. O. A. Standard
Forms Nos. 98, 99, 100, 111, and 134

YARD STAMPS TO BE PLACED IN CONSECUTIVE ORDER BELOW

1	2	3
4	5	6
7	8	9
10	11	12
ADDITIONAL JUNCTION AGENTS STAMPS WILL BE SHOWN IN SPACES AND ORDER PROVIDED BELOW		
5th Junction	8th Junction	7th Junction
9th Junction	8th Junction	10th Junction

R. A. O. A. Standard Form No. 99
Size 8½x11 Inches or 8½x20 Inches.
Note: Length of form may be increased to 22 inches in printing fanfold forms to meet standard machine requirements in printing.

CODE NO. NORTH & SOUTH R. R.
LESS THAN CAR LOAD FREIGHT WAYBILL

Indicate by Symbol in Column Provided * How Weights Were Obtained
R—Railroad Scale A—Weighing Bureau or Agreement T—Tariff, Classification or Minimum S—Shipper's Agreement or Tested Weight
E—Estimated (weigh and correct)

Car Initials and Number	Loading Number	Date	Waybill No.

TO	Station	State	From—	(Station	(State)
			Number ( )		

Route. (Show Each Junction and Carrier in Route Order to Destination of Waybill. Indicate by Check Mark Whether Shipper's or Agent's Routing.)	Shipper's Routing / Agent's Routing	5th Transfer	6th Transfer

1st Transfer	2d Transfer	3d Transfer	4th Transfer

Full Name of Shipper, Origin and Date, Original Car, Transfer Freight Bill and Previous Waybill Reference When Rebilled	Consignee, Address, Final Destination Additional Routing Description of Articles, Marks	Weight	*	Rate	Freight	Advances	Prepaid

NOTE.—When the 20 inch or 22 inch form is used a fine line should be printed across the form eleven inches from the top with the words "Fold Here" in small type printed thereon.
The back of this Form to be the same as back of R. A. O. A. Standard Form No. 98.

All Yard Stamps to be Placed on the Back of the Waybill in the Spaces Provided

Junction Forwarding Agents Will Show Junction Stamps in the Space and Order Provided Below:				Destination Agent will Stam Herein the Date Reported
1st Junction	2nd Junction	3rd Junction	4th Junction	

Additional Junction Stamps Must be Shown on Back of Waybill in Spaces Provided

CODE No. NORTH AND SOUTH RAILROAD

CODE NO. NORTH & SOUTH R. R.
ASTRAY FREIGHT WAYBILL

R. A. O. A. Standard
Form No. 100
Size 8½x11 Inches

DELIVER ONLY ON PRESENTATION OF ORIGINAL BILL OF LADING OR OTHER PROOF OF OWNERSHIP

If Destination Agent can locate Revenue Waybill, he must insert reference thereto in space provided under heading "Reference to Revenue Waybill"; if not, he must ascertain original point of shipment from Bill of Lading or Invoice; if not fully prepaid, freight charges due must be collected on basis of through rate applicable. The amount assessed to be entered in column headed "Freight," and report rendered accordingly. Information as to the Bill of Lading or Invoice must be inserted in the appropriate space. If shipment is delivered on a fully prepaid bill of lading, the word "Prepaid" must be written in the "Freight" column.

Car Initials and Number	Leading Number	Date	Waybill No.

TO— (Station)	(State)	From— (Station)	(State)
		Number ( )	

Route (Show Each Junction and Carrier in Route Order to Destination of Waybill.)

5th Transfer	6th Transfer

Consignee, Address and Final Destination.

1st Transfer	2d Transfer	3d Transfer	4th Transfer

Description of Articles and Marks	Weight	Rate	Freight	Reference to Revenue Waybill
NOTE.—The back of this Form to be the same as back of R. A. O. A. Standard Form No. 98.				From..... Date.....192.... Waybill No. ..... Waybill Made By .....R. R. Waybill Held By ..... R. R. Original Point of Shipment ..... Freight Bill No. .....

Over From Car	When Delivery is Made Upon Bill of Lading Insert the Following Information	When Bill of Lading Can Not Be Obtained Show Below Date of Invoice and Other Data on Which Delivery is Made.
Initial.....No.....		
Date..... 192.....	Name of Shipper.....	Name of Shipper.....
Seals.....	Bill of Lading Issued By.....R. R.	Original Point of Shipment.....
.....	From.....Station	
Over Report No.....	Date....., 192.....	Date....., 192...

Junction Forwarding Agents Will Show Junction Stamps in the Space and Order Provided Below

1st Junction	2nd Junction	3rd Junction	4th Junction	Destination Agent Will Stamp Herein the Date Reported

Additional Junction Stamps Must be Shown on the Back of Waybill in Spaces Provided

CODE No. NORTH AND SOUTH RAILROAD

Place Special Service Pasters Here

R. A. O. A. Standard Form No. 101. Size 8½x11 inches

ORIGINAL

CODE NO. NORTH AND SOUTH RAILROAD CO.
LIVE STOCK WAYBILL

Stop this Car at | For | Gross Weight of Car and Contents for Engine Rating TONS

Date | Waybill No.

Car Initials and Number | Transferred to | At

From— (Station) (State)

Number

( )

To— (Station) (State)

Full Name of Shipper (Origin and Date, Original Car, Transfer Freight Bill and Previous Waybill Reference when Rebilled)

Route. (Show each Junction and Carrier in Route Order to Destination of Waybill. Indicate by check mark whether Shipper's or Agent's Routing.)

Shipper's Routing

Agent's Routing

Car Ordered. To be filled in when different car is furnished.

LENGTH OF CAR		KIND		HEIGHT	
ORDERED	FURNISHED	ORDERED	FURNISHED	ORDERED	FURNISHED

Consignee. Address (Final Destination and Additional Routing)

Indicate by Symbol in Column Provided ★ how Weights were Obtained
R—Railroad Scale.
A—Weighing Bureau or Agreement.
T—Tariff, Classification or Minimum.
S—Shipper's Agreement or Tested Weight.
E—Estimated (Weigh and correct).

Weighed
At.....
Gross.....
Tare.....
Allowance.....
Net.....

Time Loaded.....M. Date.....

Was an Attendant in Charge? (Yes or No).....

Was Car Bedded by Carrier? (Yes or No).....

Has 36-hour request been signed and filed at point of origin? (Yes or No).....

Government Certificate No.....Attached.

Number of head and description of stock.

NOTE.—Ordinary live stock unless otherwise specified.

Weight	★	Rate	Freight	Advances	Prepaid

Destination Agent's Freight Bill No.

Feeding and Rest Record

PLACE	Pen No.	Unloading Record			Reloading Record			Dead & Crippled Removed	Feed		Price cwt. or bu.	For Additional Charges See		
		Date	Time	Count	Date	Time	Count		Amt.	Kind		Amount	Waybill No	Date
Total (for destination agent's use only)														

ALL YARD STAMPS TO BE PLACED ON BACK OF THE WAYBILL IN SPACES PROVIDED.

Junction Forwarding Agents will Show Junction Stamps in the Space and Order Provided Below:

1st Junction	2nd Junction	3rd Junction	4th Junction

Additional Junction Agents' Stamps Must be Shown on Back of Waybill in Spaces Provided.

Destination Agent will Stamp Herein the Date Reported.

CODE NO. NORTH AND SOUTH RAILROAD CO.

NOTE: With the movement of live stock to certain large markets, a waybill "Stub" is required, which is detached by agent at waybill destination, and used in lieu of the regular form of freight bill to expedite delivery of the stock. In territories where the "Stub" is required this form should be printed in two parts—"Original" and "Stub," the first part to show the word "Original" in the upper right hand corner in large type; the second part to show the word "Stub" in the upper right hand corner in large type. The "Stub" should agree with the "Original," except that no spaces need be provided at bottom or on back of "Stub" for junction, destination, or yard stamps. All printing and spacing shown on "Original" between the spaces provided for "Feeding and Rest Record" and the words "Code No. North and South Railroad" should therefore be omitted from the "Stub," and in the space thus provided, and also on the back of the "Stub," the following should be printed in large type:

DESTINATION LIVE STOCK STUB
(To be detached by agent at waybill destination)
PLACE NO JUNCTION STAMPS HERE—JUNCTION AND YARD STAMPS SHOULD BE PLACED ON "ORIGINAL" LIVE STOCK WAYBILL IN SPACES PROVIDED.

YARD STAMPS TO BE PLACED IN CONSECUTIVE ORDER BELOW

1	2	3
4	**5**	**6**

Conductors handling this waybill will fill in the spaces below the number of their train, the name of station where taken and stations where left and dates, signing their names.

STATION

(DO NOT USE STATION NUMBER)

No. of Train	WHERE TAKEN	WHERE LEFT	DATE	CONDITION	CONDUCTOR

Agents, Yardmasters and Conductors noting injury to stock, must in all cases, give the cause and extent of injury, whether resulting from kicking, goring or other inherent viciousness of the animals, or from crowding, or from any other consequences of the vitality of the animals, stating in detail how same occurred.

ADDITIONAL JUNCTION AGENTS STAMPS WILL BE SHOWN IN SPACES AND ORDER PROVIDED BELOW

FIFTH JUNCTION	SIXTH JUNCTION	SEVENTH JUNCTION

R. A. O. A. Standard Form No. 104
Size 8½x11 inches.

CODE NO. NORTH AND SOUTH RAILROAD

NO._____

ABSTRACT OF INTERLINE WAYBILLS RECEIVED

	FROM STATION ON THE		DIVISIONS	PROPORTIONS			
MONTH OF	192	R. R.					
		ARB'Y					
VIA	AND	R. R.					
VIA	AND	R. R.					
VIA	AND	R. R.					
VIA	AND	R. R.					
VIA	AND	R. R.					
VIA	AND	R. R.					
		N. & S. RR. ARB'Y					

FROM_____(_____)_____

TO _____(_____)_____

NO. STATION STATE

WAYBILL		CAR		COMMODITY	WEIGHT	FREIGHT	ADVANCES	PREPAID	
DATE	NUMBER	INITIAL	NUMBER						

CODE NO. NORTH AND SOUTH RAILROAD

R. A. O. A. Standard Form No. 105
Size 17x11 inches

CODE NO. NORTH & SOUTH R. R.

FREIGHT ACCOUNTING DEPARTMENT

Sheet No._____

Division of Revenue shown on Interline Waybills from Stations on Line of the_____

Route_____ _____**Month of**_____**19**____

Abstract No.	FROM	TO	State or Inter-State		Com-modity	WEIGHT	FREIGHT	ADVANCES	PREPAID	PROPORTIONS							

R. A. O. A. Standard Form No. 107
Size 17x11 inches
1½ inches for binding

CODE NO. NORTH & SOUTH RAILROAD CO.

ACCOUNTING DEPT.

CORRECTION ACCOUNT No._____ SHEET No._____

CORRECTION ACCOUNT TO BE INCLUDED IN SETTLEMENT FOR MONTH OF_____19 __ ON INTERLINE WAY-BILLS RECEIVED FROM_____R. R.

MONTH AND YEAR REPORTED	WAY-BILL DATE	WAY-BILL NO.	FROM	TO	ROUTE	COMMODITY	ITEM NO.	WEIGHT AND CHARGES AS SETTLED: WEIGHT	RATE	FREIGHT CHARGES	ADVANCES	TOTAL PREPAID	PROPORTIONS AS SETTLED: %	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT
							1															
							2															
							3															
							4															
							5															
							19															
							20															
							Total															

REFERENCE TO STATEMENT OF DIFFERENCES OR AUTHORITY FOR ADJUSTMENT	ITEM NO.	WEIGHT AND CHARGES AS CORRECTED	PROPORTIONS AS CORRECTED
	1		
	2		
	3		
	4		
	5		
	10		
	11		
	12		
	13		
	14		
	15		
	16		
	17		
	18		
	19		
	20		
	Total		
DIFFERENCE TO BE ADDED			
" " " DEDUCTED			

ISSUED BY CODE NO. NORTH & SOUTH RAILROAD CO. ON_____19

R. A. O. A. Standard Form No. 108
Size 8½x11 inches

CODE NO. NORTH & SOUTH RAILROAD COMPANY

ACCOUNTING DEPARTMENT

Mr._____ STATEMENT OF DIFFERENCES NO._____

Auditor_____ R. R. _____ 19____

_____

Below you will find Statement of Differences against the Settlement in_____ 19____ { Interline Account / Correction Account No._____ }

Waybill No._____ From_____ To_____ Dated_____ 19____

Routed Via_____ Commodity_____

AS SETTLED

Weight	Rate	Freight	Advances	Prepaid		Proportions R. R.	R. R.	R. R.	R. R.
					Percents				
					Amount				

SHOULD BE

					Percents				
					Amount				
Differences									

Remarks by Issuing Carrier

Remarks by Settling Carrier

Please issue Correction Account covering and return this Statement of Differences with your Correction Account number noted hereon. If not accepted return promptly with reasons for declining.

This space for use of Settling Carrier

Covered by Correction Account No._____ Date_____ 19____

_____
Auditor

Per_____ _____

Please note number of our Statement of Differences on your Correction Account.

CODE NO. NORTH & SOUTH RAILROAD COMPANY

R. A. O. A. Standard Form No. 109
Size 11x8½ inches.

CODE NO. NORTH AND SOUTH RAILROAD
ABSTRACT OF INTERLINE WAYBILLS RECEIVED

NO._____

	FROM STATION ON THE		REVENUE TO GATEWAY		REVENUE BEYOND GATEWAY	
MONTH OF	192	R. R	DIVISIONS	PROPORTIONS	DIVISIONS	PROPORTIONS
		ARB'Y				
VIA	AND	R. R.				
VIA	AND	R. R.				
VIA	AND	R. R.				
VIA	AND	R. R.				
VIA	AND	R. R.				
VIA	AND	R. R.				
		N. & S. R R. ARB'Y.				

FROM____(_____)_____

TO ____(_____)_____

NO. STATION STATE

	WAYBILL		COMMODITY	WEIGHT	FREIGHT	ADVANCES	PREPAID	PROPORTIONS				
	DATE	NUMBER										

BINDING SPACE

CODE NO. NORTH & SOUTH RAILROAD

R. A. O. A. Standard Form No. 110
Size 8½ x 11 inches.

CODE NO. NORTH AND SOUTH RAILROAD

SUMMARY OF INTERLINE ACCOUNTS OF FREIGHT RECEIVED

--- MONTH OF ----------192----

YOUR INTERMEDIATE PROPORTIONS OF FREIGHT WAYBILLED BY ROADS SHOWN

			Brought forward			Brought forward			Brought forward		
Carried forward			Carried forward			Carried forward			Total intermediate		

	CURRENT						CORRECTION ACCOUNT						TOTALS					
	DEBIT			CREDIT			DEBIT			CREDIT			DEBIT			CREDIT		
Your Proportion of Freight Waybilled by Your Road																		
Advances Waybilled by Your Road	XXX	XXX	XX															
Prepaid Waybilled by Your Road				XXX	XXX	XX												
Your Intermediate Proportions as Above																		
BALANCE DUE YOUR ROAD				XXX	XXX	XX				XXX	XXX	XX				XXX	XXX	XX
BALANCE DUE THIS ROAD	XXX	XXX	XX				XXX	XXX	XX				XXX	XXX	XX			
TOTAL																		

----------192----

Auditor.

CODE NO. NORTH & SOUTH RAILROAD

R. A. O. A. Standard Form No. 113
Size 8½x11 inches

CODE NO. NORTH AND SOUTH RAILROAD CO.

FREIGHT ACCOUNTING DEPARTMENT

RECAPITULATION OF CORRECTION ACCOUNTS IN ACCOUNT WITH

.....R. R. MONTH OF.....192....

Correction Account Number	PROPORTIONS		ADVANCES		PREPAID	
	Add	Deduct	Add	Deduct	Add	Deduct
Total						
Deduct						
Net						
	Dr.	Cr.	Dr.	Dr.	Dr.	Cr.

CODE NO. NORTH AND SOUTH RAILROAD CO.

Place Special Service Pastera
Hera

R. A. O. A. Standard Form No. 134
Size 8½x11 inches or 8½x20 inches.
Length of form may be increased to 22 inches in printing fanfold forms to meet standard machine requirements in printing.

CODE NO. NORTH AND SOUTH RAILROAD CO.
TRANSIT WAYBILL

THIS WAYBILL MAY BE USED FOR CARLOAD CONSIGNMENTS, WHETHER LOCAL OR INTERLINE

Stop this Car at For

Gross Weight of Car and Contents for Engine Rating TONS

Date

Waybill No.

Car Initials and Number

Transferred to

At

From— (Station) (State)

Number

( )

To— (Station) (State)

Full Name of Shipper

Route (Show each Junction and Carrier in Route Order to Destination of Waybill)

Length of Car		Marked Capacity of Car		Stenciled Wgt. of Car
Ordered	Furnished	Ordered	Furnished	

Consignee, Address (Final Destination and Additional Routing)

Instructions Regarding Icing, Ventilation, Milling, Weighing, etc. If Iced Specify to Whom Icing Should be Charged

Indicate by Symbol in Column Provided ★ how Weights were Obtained.
R—Railroad Scale.
A—Weighing Bureau or Agreement.
T—Tariff, Classification or Minimum.
S—Shipper's Agreement or Tested Weight.
E—Estimated (Weigh and Correct).

Weighed
At.....
Gross.....
Tara.....
Allowance.....
Net.....

Description of Articles and Marks.

Commodity No.

Weight	★	Rate	Freight	Advances	Prepaid

Destination Agent's Freight Bill No.

INBOUND REFERENCE

Bureau No.	Point of Origin	Date	Billing Road and Route	Pro. No.	Commodity	Weight Applied	Rate

ALL YARD STAMPS TO BE PLACED ON BACK OF THE WAYBILL IN SPACES PROVIDED

Junction Forwarding Agents will Show Junction Stamps in the Space and Order Provided Below:

1st Junction	2nd Junction	3rd Junction	4th Junction

Destination Agent will Stamp Herein the Date Reported.

Additional Junction Agents' Stamps Must be Shown on Back of Waybill in Spaces Provided.

CODE NO. NORTH AND SOUTH RAILROAD CO.

R. A. O. A. Standard Form No. 144
Size 8½x11 inches

CODE NO. NORTH AND SOUTH RAILROAD COMPANY

ACCOUNTING DEPARTMENT

.....192..

Interline Waybill Tracer No.....

Waybill		Car		From	To	Freight	Advances	Prepaid
Date	No.	Initial	No.					

OFFICER IN CHARGE INTERLINE FREIGHT ACCOUNTS

.....R.R. .....

INFORMATION DESIRED BY TRACING CARRIER

1. The waybill, of which two copies are attached, has not been reported in interline account.
   Please report or handle it in accordance with R. A. O. A. Mandatory Rules.
2. Car covered by above waybill delivered to your line at.....
   ....., on....., 192...
   Please give record of delivery of car to connecting line, as destination carrier cannot locate.
3. Car delivered to your line by ..... Railroad,
   at ..... date ..... 192...
   Please report or handle waybill in accordance with R. A. O. A. Mandatory Rules.
4. Our records indicate that this Company handled as an intermediate carrier freight covered by above waybill, but we are unable to locate settlement, and waybill destination carrier advises no record. If reported to your Company, please advise the name of the carrier which settled the waybill and the month's account in which settled; or if the waybill has not been reported, send me three copies of waybill, attaching same hereto or giving reference to and status of your tracing file with settling carrier.
5. Above waybill reported in your ...., 192..,
   account, with ..... Railroad, but no proportion allowed our Company.
   Please advise when your settlement will be adjusted, allowing this company its proper proportion.
6. .....
   .....
   .....
   (Signature and Title)
   Per.....

ANSWERS

7. Papers in your tracer file....., date....., 192.., returned herewith. We have no record of original waybill or car.
   Please establish delivery to our line.
8. Waybill reported in ....., 192.., account.
9. .....
   .....
   .....
   (Signature and Title)
   Per.....

R. A. O. A. Standard Form No. 147
8½x11 inches.

CODE NO. NORTH AND SOUTH RAILROAD

AGENT'S WAYBILL CORRECTION

NO._____ PRO. NO._____

_____ STATION _____ 19 ____

TO_____

_____

_____ WAYBILL _____ DATE _____ 19 ___ CAR INITIALS _____ NO._____
NAME OF BILLING ROAD SERIES NUMBER

FROM _____ TO _____
STATION STATE STATION STATE

ROUTED VIA _____ REPORTED ON _____ 19 ____

ORIGINAL POINT OF SHIPMENT _____ FINAL DESTINATION _____

READS

CONSIGNEE AND DESTINATION	ARTICLES	WEIGHT	RATE	FREIGHT CHARGES		ADVANCES		PREPAID	
	FOOTING OF WAYBILL								

SHOULD READ

	FOOTING OF WAYBILL								
DIFFERENCE TO BE ADDED									
DIFFERENCE TO BE DEDUCTED									

TARIFF AND DIVISION SHEET AUTHORITY	
_____	THIS SPACE TO BE USED FOR RECEIPT WHEN REQUIRED BY CARRIER
_____	
_____	

_____ AGENT

INSTRUCTIONS

CODE NO. NORTH AND SOUTH RAILROAD

R. A. O. A. Standard Form No. 170
Size 8½x11 inches.

CODE NO. NORTH & SOUTH RAILROAD

NO._____

ABSTRACT OF INTERLINE WAYBILLS RECEIVED

MONTH OF	FROM STATION ON THE 192	R. R.	REV. TO GATEWAY DIVISIONS	REV. TO GATEWAY PROPNS.		REV. BEYOND GATEWAY DIVISIONS	REV. BEYOND GATEWAY PROPNS.	
		ARB'Y.						
VIA	AND	R. R.						
VIA	AND	R. R.						
VIA	AND	R. R.						
VIA	AND	R. R.						
VIA	AND	R. R.						
VIA	AND	R. R.						
		N. & S. R.R. ABR'Y.						

FROM ____(_____)_____

TO ____(_____)_____

NO. STATION STATE

	WAYSILL DATE	WAYSILL NUMBER	CLASSES 1	2	3	4		WEIGHT	FREIGHT	ADVANCES	PREPAID

CODE NO. NORTH & SOUTH RAILROAD

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PASSENGER—MANDATORY

The following rules, relating to interline passenger accounting, shall be mandatory and binding upon carriers operating in North America that are members of the Railway Accounting Officers Association; shall become effective and operative as of January 1, 1922, and shall be applicable only to business originating on and after that date, except as amended in accordance with Rule 357.

324. Mandatory Forms. R. A. O. A. Standard Forms Nos.

1. Report of Interline Passenger Traffic—Ticket Sales.
2. Report of Interline Passenger Traffic—Excess Baggage Collections.
3. Claim for Correct Proportions.
7. Statement of Interchangeable Mileage or Scrip.
9. Report of Interline Passenger Traffic—Tickets Exchanged for Orders or Tickets of Other Carrier's Issue.

325. Name of Rendering Carrier and Receiving Carrier to be Shown on Forms. The name of the rendering carrier, together with space for initials of receiving carrier, shall be shown, by printing or otherwise, in the lower left-hand corner of R. A. O. A. Standard Passenger Forms 1, 2, 6, 7 and 9, to serve as an index after such reports have been bound in the files; and with such change the carriers may reduce the binding margin of these forms so that the name of the rendering carrier will appear on a line not less than two-thirds of an inch from the top edge of the sheet.

326. Code-Classification and Remarks Data. The following code shall be used in compiling interline reports and correction statements:

DS	Discharged Soldier
FS	Furlough
Cy	Clergy
Ch	Charity
Emp	Employee
Col	Colonists
Gv	Government
LG	Land Grant
Exch	Exchange

Rule 325 is effective with the reports rendered for the month of January, 1923.

HS	Home Seekers
AYT	All Year Tourist
WT	Winter Tourist
ST	Summer Tourist
Spl	Special Excursion
Dvt	Diverted
ED	Error in Division
EA	Error in Apportionment
Rd	Redeemed
TT	Ticket Tracer
Cl	Claim for Increased Proportion
CnE	Coupon Enclosed
UR	Unreported

327. Spacing Items on Reports of Interline Passenger Traffic. No less than double typewriter spacing (three lines to the inch) should be used in transcribing the destinations on Reports of Interline Passenger Traffic, Forms 1, 2, 6 and 9.

328. Settlements. Settlements shall be made upon monthly balances, which should be subject to sight draft.

329. Labeling Envelopes Containing Reports of Interline Passenger Traffic. The words "Interline Ticket Report" should be printed, or stamped, on the face of the envelopes containing reports, that they may be sent unopened to the subdepartment handling such reports, thus avoiding possible loss of any of the enclosures.

330. Name of State to be Shown. When there is any possibility of conflict by reason of a place with the same or similar name being in more than one state, the name of the state shall be shown in such cases for both selling and destination stations.

331. Gross Revenue and Through Fare. Reports of Interline ticket sales shall exhibit the gross amount of revenue due to interested carriers on account thereof; the through fares at which the tickets were sold shall invariably be stated.

332. Tariff Reference for Reduced Fares. In accounting for tickets at reduced fares, tariff reference under which such tickets are sold shall be shown on R. A. O. A. Standard Form No. 1 by code, as provided in Paragraph 326.

333. Additions or Deductions in Reports. Additions or deductions in interline passenger traffic reports should bear reference (month and year) to the original report, and give reasons for such adjustments. If for tickets redeemed, notation "Redeemed" will be

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Rule 327 is effective January 1, 1923.

shown in authority column. Coupons will be retained in the redemption file of initial carrier.

334. Tickets Redeemed. When an entirely unused interline ticket is redeemed by initial carrier, before apportionment of revenue, no report should be made to carriers over which ticket is routed and all coupons should be retained in file of initial carrier.

335. Coupons Not Reduced. When the selling agent in error fails to reduce any coupons of an interline ticket to conform with the contract and if as a result passenger obtains transportation thereon in excess of the fare paid for the ticket, the initial carrier must bear the full burden of the mistake.

336. Prepaid Ticket Orders. Settlement for the value of prepaid orders issued shall be made in the same manner as in the case of tickets sold, i. e., the issuing carrier to report in the current month's ticket report (R. A. O. A. Standard Form No. 1) to the foreign carrier a description of the order issued upon the foreign carrier's agent, with full value of the same, including the amount of cash, if any, the delivery of which has been requested.

337. Tickets Issued on Prepaid Orders. Interline tickets issued in exchange for prepaid orders shall be reported with value in the month in which they are issued.

338. Caretakers' Interline Tickets. The initial carrier is responsible for the proper issuance of caretakers' interline tickets under joint arrangements, to the extent of verifying waybill references, etc., and such tickets should be reported to interested carriers through interline passenger traffic reports without value in order that the validity of such tickets found in the collections may be passed upon.

EXCHANGE ORDERS

339. The carrier issuing exchange order shall report to carrier on whom the order is drawn the through fare from originating point and revenue beyond point of exchange. The exchanging carrier shall include in regular report on R. A. O. A. Standard Form No. 1, for the current month, to each interested carrier, report of its ticket without revenue, as "Exch." On receipt of revenue report for exchange order, exchanging carrier shall report on R. A. O. A. Standard Form No. 9, proper proportion to each interested carrier, showing "Thru Fare" from originating point of exchange order.

340. Interchangeable Mileage and Scrip Coupons. When a carrier honors mileage or scrip coupons of another carrier, and is duly

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Rule 338 is effective January 1, 1923.

authorized to do so, such coupons and lifted covers, with a statement showing the value thereof, shall be transmitted by the honoring carrier to the issuing carrier, and the issuing carrier shall include the amount of the statement in its next interline report to the carrier honoring. The value of interchangeable mileage or scrip received from the honoring carriers by the issuing carriers with statements on or before the 15th day of the month shall be included in the reports to the honoring carriers for the current month.

341. Statements shall be prepared on R. A. O. A. Standard Form No. 7, showing the commencing and closing numbers of detachments so that the difference in the aggregate will indicate the number of the coupons enclosed, or by listing every item according to the number of coupons in each detachment, with appropriate changes in the headings of the standard blank.

342. Adjustment of Error in Mileage or Scrip Statement. A claim for an error in Interchangeable Mileage or Scrip Statement aggregating less than 25 cents on the total of the statement shall not be allowed.

BAGGAGE COLLECTIONS—METHOD OF REPORTING

343. Collections on C. O. D. Baggage. The terminal carrier shall include in the Report of Interline Passenger Traffic—Excess Baggage Collections, R. A. O. A. Standard Form No. 2, to carriers interested, for the month in which the collection is made, each carrier's proportion of excess charges included in the amount of the C. O. D., apportioning as arbitraries, any other items included therein, such as storage, transfer, etc., in accordance with information as shown on the check.

344. C. O. D. Baggage Rechecked. When C. O. D. baggage is rechecked to a station on the line of another carrier, the new C. O. D. check shall be of the issue of the terminal carrier on the previous check, and all the charges which have accrued to the point of rechecking shall be included in the proportion to be accounted for to the last rechecking carrier by the terminal carrier. The charges accruing up to the point of reshipment shall be accounted for by the rechecking carrier to the carriers interested therein, as indicated by the C. O. D. check under which the baggage moved into the point of reshipment. Instead of revenue report being made in current month by each carrier taking C. O. D. baggage for reshipment, such carriers shall report the baggage in current month as re-forwarded to ..... (destination) without revenue, and render

the report of revenue when collected and accounted for by the terminal carrier.

345. Overcharge on C. O. D. Baggage. In all cases of overcharge in C. O. D. excess baggage checks, due to the forwarding agent inserting an amount in excess of the proper charge, the collecting carrier shall apportion to interested carriers the correct revenue due and retain the balance of the collection subject to claim for refund.

346. Uncollectible Charges. The amount of an uncollectible undercharge, due to error in rate or extension for which originating carrier is responsible, shall be deducted from amount due the originating carrier, who shall be promptly notified of error by terminal carrier so that matter may be handled promptly with agent at fault.

347. When charges on C. O. D. baggage are uncollectible, terminal carrier shall render non-revenue report of C. O. D. baggage check to carriers interested, noting in "Remarks" column that the baggage is unclaimed.

348. Excess Valuation Charges on Baggage. Each carrier shall retain the charges collected on account of excess valuation of baggage, except that when such charges are covered by C. O. D. checks of other companies' issues, they shall be reported to the issuing carrier in all cases. When prepaid check is issued to cover excess valuation charges only, issuing carrier shall report the check number to the terminal carrier with notation "Excess Value," showing amount of collection in the through rate column and when not so reported, the terminal carrier shall trace the issuing carrier, thus providing the initial carrier proper check on issuing agent.

CLAIMS FOR CORRECT PROPORTIONS

349. Claims for Correct Proportions. In rendering claims for correct proportions, R. A. O. A. Standard Form No. 3 shall be used, and a separate claim number assigned to each sheet thereof. Claims for correct proportions, including correspondence on the subject, shall be handled with the official or through the department having jurisdiction over such claims, and when handled through the Accounting Department, failing an adjustment, reference shall be made to the Passenger Traffic Department for final disposition.

350. Claims—Limits and Adjustments. Claims against other carriers on account of erroneous proportions must be made within the period of thirteen months following the month in which the tickets or

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Rules 346 and 347 are effective January 1, 1923.

excess baggage checks were reported, for example: a claim referring to tickets or excess baggage checks reported as sold or issued during the month, say, of January, must be rendered not later than the last day of February of the following year, it being understood that all items reported in a given month shall be considered as sold in that month, regardless of date of sale. In the adjustment of any claims made within the specified time, however, the carrier reporting the ticket or excess baggage check has the right, regardless of the time of such adjustment, to deduct any over proportions, previously allowed, from report to another carrier involved in the transactions. Whenever claims are made for increased proportions, the basis used must invariably be given.

351. The rule that claims on account of erroneous or short proportions must be made within full period of thirteen (13) months following the month in which tickets were reported, shall not be construed as debarring any carrier from presenting claim account of unreported tickets, or distribution of the revenue contrary to the reading of the ticket.

352. When carriers fail to agree on basis of division at time apportionments are made, and later reach an agreement, adjustment of differences in proportions should be made by the carrier making the original apportionment, if notified within thirteen months following the month in which the tickets were reported..

353. Claims for correct proportions shall not be made when the difference per ticket or excess baggage check is less than 5 cents, but attention may be called to the error with request to correct future divisions: provided, however, that where the difference in such cases aggregates 25 cents, or more, on any one item, correction may be claimed; and, provided, further, that no claim aggregating less than 25 cents should be made on any single month's report, which carries with it the cancellation of claims after same have been reduced to less than 25 cents by the elimination of disputed items. This applies to erroneous proportions reported, without reference as to whether the through fare is correct.

354. Errors in the extensions or footings, discovered in interline passenger traffic reports, shall be brought to the attention of the reporting carrier.

355. In the disposition of claims for correct proportions, all items should be adjusted as soon as accepted or agreed upon, and an advice forwarded as soon as practicable, showing action taken on the various items.

356. When claims rendered within a specified period have been replied to by the carrier upon which claim has been made, and claimant has failed to answer such reply within one year from date of same, all items in dispute shall be considered cancelled.

MANDATORY PROCEDURE

357. Procedure for Changing the Rules. Any member of the Association may take up with the Secretary any specific suggestions for adding to or amending these rules. Such communications shall be referred to the Committee on Passenger Accounts for consideration and report to the Association. By a majority of the votes cast, these rules may be amended or altered at any annual meeting of the Association, such changes to be effective as of January first, following the date of adoption, except that the Association, by three-fourths of the votes cast, may make any alteration or amendment to these rules, effective at any specified time. Except by unanimous consent, no proposed amendments to these rules shall be considered, unless notice of such proposed amendment is given in the Agenda for that meeting.

358. Refusing to Comply With Rules. Whenever any member of the Association fails to comply with the mandatory interline passenger accounting rules, or declines to abide by decisions of the Interline Passenger Accounting Arbitration Committee, the facts shall be reported to the Secretary. All parties interested shall be given opportunity of stating their side of the case. If the facts submitted conclusively sustain the charge made, the Secretary shall notify the officer directly in charge of such matters for the carrier interested; and if the Secretary does receive, within twenty days, from such officer, advice to the effect that the specific rules or decisions have been and will be observed or enforced, the Secretary shall informally notify those carriers directly concerned accordingly. If the Secretary does not receive information regarding the observance of the rules as herein set forth, the Secretary shall bring the facts to the attention of the chief accounting officer of the carrier at fault; and, if the Secretary does not receive, within twenty days, specific advice from the chief accounting officer that the rules or decisions have been and will be observed or enforced, the Secretary shall issue a circular to all members of the Association stating that such and such a railroad has not been and is not observing or enforcing such and such a mandatory rule or decision.

359. Interline Passenger Accounting Arbitration Committee. This Committee shall consist of three members directly in

charge of passenger accounting, one member from the eastern territory, one member from the western territory, and one member from the southern territory. Such Committee shall be appointed by the President after each annual meeting and shall serve until the next annual meeting.

360. Substitute in Case of Interest. If any member of the Interline Passenger Accounting Arbitration Committee shall be interested in any question referred to such Committee, or shall, for any other reason, be unable to serve, the President shall appoint disinterested members of the Association eligible as substitutes for those interested or unable to serve. If the interest of the President in the specific case is such as to disqualify him for making the appointment, then the appointment of a disinterested member shall be made by the First Vice President, or, if the First Vice President be unable to serve for the same or any other reason, then the appointment shall be made by the Second Vice President.

361. Completing Arbitration Work. The Interline Passenger Accounting Arbitration Committee shall have thirty days, in addition to its regular term of service, in which to complete the arbitration of such matters as have been submitted to it by the Secretary prior to the annual meeting.

362. Duties of Interline Passenger Accounting Arbitration Committee. This Committee shall consider and act upon all matters involving interpretation of the R. A. O. A. Mandatory Interline Passenger Accounting Rules and involving disputes arising regarding the application of such rules.

363. No Equity Powers. The Interline Passenger Accounting Arbitration Committee shall have no equity powers but shall decide upon the evidence contained in the papers. The decision of a majority of the Committee shall be binding upon the parties involved. In giving decisions or awards the Arbitrators shall give decision on each and every question submitted and such decision shall be explicit and consistent so that it may be carried out.

364. No Cause of Action. When no cause of action lies under the rules, the Interline Passenger Accounting Arbitration Committee shall so decide. In such cases the $10.00 Arbitration Fee shall be charged to the carrier or carriers arbitrating without cause.

365. Statements to Be Submitted. A comprehensive statement based upon the evidence in the papers shall be made and the points upon which a decision is desired shall be definitely stated. This shall be done over the personal signature of the officer directly

in charge of the interested department of the carrier desiring arbitration. All papers shall then be forwarded to other interested carriers for them to attach similar statements.

366. Numbering Papers. Each paper included in the file shall be numbered in the upper right corner by the carrier submitting for arbitration, commencing with number one on the first paper at the bottom of the file.

367. Communication Between Interested Carrier and Arbitrators Prohibited. No direct communication, oral, written or printed, shall be allowed between members interested in an arbitration before, during, or after such arbitration, and any member of the Interline Passenger Accounting Arbitration Committee in connection with such arbitration, save and except as herein made and provided. Any necessary communication for a proper purpose shall be made through the Secretary, and when he is in doubt as to the propriety thereof, he shall refer the matter to the President and be guided by his decision.

368. Carrier Refusing to Submit Statement Not Released. In the event of any carrier refusing to present a statement of its case, such refusal must be made in writing over the personal signature of the officer directly in charge of the interested department. Such refusal to present its statement or argument shall not release any carrier from its liability under the decision of a majority of the Arbitration Committee.

369. Preferred Attention Required. When papers are submitted as provided herein, they shall receive preferred attention by each carrier, fifteen days being allowed each carrier in which to prepare brief and forward its argument and papers.

370. Papers Returned to Carrier Requesting Arbitration. When all carriers interested have stated their case or refused to do so, the papers shall be returned by the last carrier to the carrier requesting arbitration, which carrier shall then forward the papers at once to the Secretary, first ascertaining that all rule requirements have been complied with and that the papers are in as neat a condition as possible.

371. Method of Forwarding Papers. All arbitration papers shall be forwarded by express, registered postal mail, or registered railroad mail. The carrier forwarding the papers shall prepay all necessary charges.

372. Arbitration Fee. A fee of $10.00 shall be charged for each arbitration, such fee to be advanced by the carrier asking arbi-

tration, and must accompany papers to the Secretary of the Association.

373. Arbitration Fund, How Disposed Of. All fees received for arbitrating claims shall be kept by the Secretary of the Association in a separate fund. $1.00 of the fee for each arbitration shall be credited to the general fund of the Association, and $3.00 for each arbitration participated in by them shall be paid for each member of the Arbitration Committee.

374. Procedure of Committee, Etc. When the foregoing requirements have been complied with (as to which the Secretary of the Association shall be the judge), the Secretary shall attach his acknowledgment of the arbitration fee and forward the papers to a member of the Interline Passenger Accounting Arbitration Committee, not the chairman, who shall render his award in the case, and forward the papers with his award to the other member of the Arbitration Committee, not the chairman, who shall render his award and forward his award and all papers to the chairman. The chairman shall render his award and forward the award of the Arbitration Committee, together with all papers to the Secretary, who shall return all the papers together with the award rendered by the Arbitration Committee to the carrier from whom he received them originally. Each member of the Arbitration Committee shall send to the Secretary a carbon of his letter of transmittal to the next member of the committee. The Secretary shall notify each carrier interested the result of the decision of the Interline Passenger Accounting Arbitration Committee.

375. Arbitration Fee, How Apportioned. The charge for arbitration shall be borne by the carrier or carriers against which the decision is given and shall be apportioned by the Interline Passenger Accounting Arbitration Committee at the time decision is rendered.

Note.—The R. A. O. A. Standard Passenger Forms prescribed above are shown on pages 55 to 59 of this book.

R. A. O. A. Standard Form No. 1
Size 8½x14 inches

NORTH & SOUTH RAILROAD

AUDITOR OF PASSENGER ACCOUNTS, SLABTOWN, GA.

REPORT OF INTERLINE PASSENGER TRAFFIC

TICKET SALES

To_____R. R. for the month of_____19____ Page_____

FROM	TO	FORM	NUMBERS		NO. SOLD		FARE	PROPOR-TION	AMOUNT	REMARKS OR AUTHORITIES
			COM'G	CLOS'G	ONE WAY	RT.				

Line numbers to be printed at the right or left side, at the option of carriers.

(The name of the reporting carrier to be one and a half inches below the top edge of the sheet; the caption space to be one half inch in width; the width of the columns to be optional, to conform with each carrier's convenience.)

Name of rendering carrier to be inserted here.
Name or initials of receiving carrier to be inserted here.

Note: This form, as amended above, is effective with reports rendered for the month of January, 1923.

R. A. O. A. Standard Form No. 2
Size 8½x14 inches

NORTH & SOUTH RAILROAD

AUDITOR OF PASSENGER ACCOUNTS, SLABTOWN, GA.

REPORT OF INTERLINE PASSENGER TRAFFIC

EXCESS BAGGAGE COLLECTIONS

To_____R. R. for the month of_____19____ Page_____

FROM	TO	CHECK NUMBER	EXCESS WEIGHT	RATE PER 100 LBS.		AMOUNT	REMARKS OR AUTHORITIES
				THROUGH	PROPORTION		

Line number to be printed on the right or left side, at the option of carriers.

(The name of the reporting carrier to be one and a half inches below the top edge of the sheet; the caption space to be one half inch in width; the width of the columns to be optional, to conform with each carrier's convenience.)

Name of rendering carrier to be inserted here.
Name or initials of receiving carrier to be inserted here.

Note: This form, as amended above, is effective with reports rendered for the month of January, 1923.

R. A. O. A. Standard Form No. 3
Size 8½x11 inches

NORTH & SOUTH RAILROAD

AUDITOR OF PASSENGER ACCOUNTS, SLABTOWN, GA.

CLAIM FOR CORRECT PROPORTIONS

No._____

Mr._____ _____19___

_____

_____

The following erroneous proportions appear on your Report of Interline Passenger Traffic for month of_____19___. Please add amounts claimed to your next report, (in detail) referring to the number of this claim, or advise.

_____(Name and Title)

Item	From		To	Honored		Form	Ticket Numbers	No. of Tkts.	Class	Through Fare		Proportions				Difference Per Tkt.		Amount Due	
	Station	Office No		From	To							Reported		Should be					

BASIS FOR DIVISIONS CLAIMED ABOVE

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

R. A. O. A. Standard Form No. 7
Size 8½x14 inches

SHEET NO._____

NORTH & SOUTH RAILROAD

AUDITOR OF PASSENGER ACCOUNTS, SLABTOWN, GA.

STATEMENT OF INTERCHANGEABLE SCRIP

ISSUED BY_____R. R., AND HONORED DURING THE MONTH OF_____19____DETACHMENTS HEREWITH:

NOTE—Please make no change in the total of this statement. Errors will be adjusted promptly in subsequent statement upon receipt of advice.

Item No.	Column 1		Column 2		Column 3		Column 4	
	Commencing No.	Closing No.	Commencing No.	Closing No.	Commencing No.	Closing No.	Commencing No.	Closing No.
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
51								
52								
53								
54								
55								
Total								

The name of the reporting carrier to be one and one-half inches below the top edge of sheet. The number of items to the sheet, spacing, and the use of horizontal lines to correspond is to be left to the convenience of each individual carrier, the sample blank being arranged for typewriter spacing. More of the space at the bottom may be used at the discretion of carriers not using machines in the preparation of statements.

Name of rendering carrier to be inserted here.
Name or initials of receiving carrier to be inserted here.
Note: This form, as amended above, is effective with reports rendered for the month of January, 1923.

R. A. O. A. Standard Form No. 9
Size 8½x14 inches

NORTH & SOUTH RAILROAD

AUDITOR OF PASSENGER ACCOUNTS, SLABTOWN, GA.

REPORT OF INTERLINE PASSENGER TRAFFIC

TICKETS EXCHANGED FOR ORDERS OR TICKETS OF OTHER CARRIERS' ISSUE

To_____R. R for the Month of_____19_____Page_____

ISSUING CARRIER	DATE	FROM	TO	FORM	NUMBERS		NO. SOLD		THRU FARE	PROP'N	AMOUNT	
					COM.	CLOS.	ONE WAY	R. T.				

Line numbers to be printed at the right or left side, at the option of carriers.
(The name of the reporting carrier to he one and a half inches helow the top edge of the sheet; the caption space to be one half inch in width; the width of the columns to be optional, to conform with each carrier's convenience.)

Name of rendering carrier to be inserted here.
Name or initials of receiving carrier to be inserted here.

Note: This form, as amended ahove, i? effective with reports rendered for the month of January, 1923.

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DISBURSEMENT—MANDATORY

585. The following rules, relating to inter-road disbursements accounts, shall be mandatory and binding upon carriers who are members of the Railway Accounting Officers Association, operating in North America, and shall become effective and operative as of January 1, 1922, except as amended in accordance with Rule 596.

586. Loss and Damage Claim Authorization Blank. As a means of facilitating the ready identification of the authorization blank when attached to claim papers, R. A. O. A. Standard Form 200, Loss and Damage Claim Authorization Blank—shall be printed on salmon-colored paper.

587. Standard Form of Bill Blank. Carriers must use the standard form of bill blank, R. A. O. A. Standard Form 206, as between carriers, except for car repairs.

588. Settlement of Car Service and Per Diem Balances. The settlement of car service and per diem balances between carriers should be by draft on net balances, net balances to include the debits and credits for per diem accrued in the same month; also corrections on reports previously rendered and delayed reports for previous months.

589. Reports to creditor lines shall be forwarded not later than the 10th day of the second month following that in which per diem accrued (see Rule 11, Paragraph A, of American Railway Association Current Code of Per Diem Rules) and net balances shall be subject to draft immediately following exchange of reports.

590. Rendering Bills Collectible in Duplicate. All bills against other carriers (except for car repairs) must be rendered in duplicate.

591. Standard Form for Use in Tracing for Unpaid Bills. All tracers for unpaid bills between carriers shall be accompanied by a statement of such bills on R. A. O. A. Standard Form 210, rendered in duplicate, the original to be returned to the forwarding carrier, and the copy retained by the receiving carrier. The description of account on the tracer must be clear and concise, and that for bills covering the shipment of material, must show the destination of the Shipment.

592. Rules 593, 594 and 595 apply except for car repair bills and when not in violation of contract provisions.

593. Rendering Bills for Small Amounts. Carriers shall not render any bill against another carrier when the total of such bill aggregates $1.00 or less.

594. Accepting Bills With Errors of Small Amount. When the combined sum of all errors in any one bill rendered by one carrier against another carrier does not exceed $1.00, the bill shall be accepted as rendered.

595. Correcting Bills With Errors. When the combined sum of all errors in any one bill rendered by one carrier against another carrier amounts to more than $1.00 but does not amount to more than $10.00, the bill shall be passed for payment and the alleged error, or errors, brought to the attention of the billing company within 60 days from the date the bill is passed for payment. When the combined sum of all alleged errors is more than $1.00 and less than $10.00, the billing carrier must furnish explanation or must furnish countercharge authority on R. A. O. A. Standard Form No. 221. Failure to receive such explanation or counterbilling authority on R. A. O. A. Standard Form No. 221 within 60 days from the date of forwarding of request to do so shall be regarded as admission of the error, or errors, and shall constitute authority for rebilling the amount of the error or errors. This rule is intended to cover ordinary errors of a mechanical or clerical character, but does not cover questions of interpretations of contracts or agreements which may be in dispute.

MANDATORY PROCEDURE

596. Procedure for Changing the Rules. Any member of the Association may take up with the Secretary any specific suggestions for adding to or amending these rules. Such communications shall be referred to the Committee on Disbursement Accounts for consideration and report to the Association. By a majority of the votes cast, these rules may be amended or altered at any annual meeting of the Association, such changes to be effective as of January first, following the date of adoption, except that the Association, by three-fourths of the votes cast, may make any alteration or amendment to these rules, effective at any specified time. Except by unanimous consent, no proposed amendments to these rules shall be considered, unless notice of such proposed amendment is given in the Agenda for that meeting.

Rules 593, 594 and 595 are effective January 1, 1923.

597. Refusing to Comply With Rules. Whenever any member of the Association fails to comply with the mandatory inter-road disbursement accounting rules, or declines to abide by decisions of the Inter-road Disbursement Accounting Arbitration Committee, the facts shall be reported to the Secretary. All parties interested shall be given opportunity of stating their side of the case. If the facts submitted conclusively sustain the charge made, the Secretary shall notify the officer directly in charge of such matters for the carrier interested; and if the Secretary does receive, within twenty days from such officer, advice to the effect that the specific rules or decisions have been and will be observed or enforced, the Secretary shall informally notify those carriers directly concerned accordingly. If the Secretary does not receive information regarding the observance of the rules as herein set forth, the Secretary shall bring the facts to the attention of the Chief Accounting Officer of the carrier at fault; and if the Secretary does not receive, within twenty days, specific advice from the chief accounting officer that the rules or decisions have been and will be observed or enforced, the Secretary shall issue a circular to all members of the Association stating that such and such a railroad has not been and is not observing or enforcing such and such a mandatory rule or decision.

598. Inter-road Disbursement Accounting Arbitration Committee. This Committee shall consist of three members directly in charge of disbursement accounting, one member from the eastern territory, one member from the western territory, and one member from the southern territory. Such committee shall be appointed by the President after each annual meeting.

599. Substitute in Case of Interest. If any member of the Inter-road Disbursement Accounting Arbitration Committee shall be interested in any question referred to such committee, or shall for any other reason be unable to serve, the President shall appoint disinterested members of the Association eligible as substitutes for those interested or unable to serve. If the interest of the President in the specific case is such as to disqualify him for making the appointment, then the appointment of a disinterested member shall be made by the First Vice-President; or, if the First Vice-President be unable to serve for the same or any other reason, then the appointment shall be made by the Second Vice-President.

600. Completing Arbitration Work. The Inter-road Disbursement Accounting Arbitration Committee shall have thirty days, in addition to its regular term of service, in which to complete the arbi-

tration of such matters as have been submitted to it by the Secretary prior to the annual meeting.

601. Duties of Inter-road Disbursement Accounting Arbitration Committee. This Committee shall consider and act upon all matters involving interpretation of the R. A. O. A. Mandatory Inter-road Disbursement Accounting Rules and involving disputes arising regarding the application of such rules.

602. No Equity Powers. The Inter-road Disbursement Accounting Arbitration Committee shall have no equity powers, but shall decide upon the evidence contained in the papers. The decision of a majority of the Committee shall be binding upon the parties involved. In giving decisions or awards the Arbitrators shall give decision on each and every question submitted and such decision shall be explicit and consistent, so that it may be carried out.

603. No Cause of Action. When no cause of action lies under the rules, the Inter-road Disbursement Accounting Arbitration Committee shall so decide. In such cases the $10.00 Arbitration Fee shall be charged to the carrier or carriers arbitrating without cause.

604. Statements to Be Submitted. A comprehensive statement based upon the evidence in the papers shall be made and the points upon which a decision is desired shall be definitely stated. This shall be done over the personal signature of the officer directly in charge of the interested department of the carrier desiring arbitration. All papers shall then be forwarded to other interested carriers for them to attach similar statements.

605. Numbering Papers. Each paper included in the file shall be numbered in the upper right corner by the carrier submitting for arbitration, commencing with number one on the first paper at the bottom of the file.

606. Communication Between Interested Carrier and Arbitrators Prohibited. No direct communication, oral, written or printed, shall be allowed between members interested in an arbitration before, during, or after such arbitration, and any member of the Inter-road Disbursement Accounting Arbitrtaion Committee in connection with such arbitration, save and except as herein made and provided. Any necessary communication for a proper purpose shall be made through the Secretary, and when he is in doubt as to the propriety thereof, he shall refer the matter to the President and be guided by his decision.

607. Carrier Refusing to Submit Statement Not Released. In the event of any carrier refusing to present a statement of its case.

such refusal must be made in writing over the personal signature of the officer directly in charge of the interested department. Such refusal to present its statement or argument shall not release any carrier from its liability under the decision of a majority of the Arbitration Committee.

608. Preferred Attention Required. When papers are submitted as provided herein, they shall receive preferred attention by each carrier, fifteen days being allowed each carrier in which to prepare brief and forward its argument and papers.

609. Papers Returned to Carrier Requesting Arbitration. When all carriers interested have stated their case or refused to do so, the papers shall be returned by the last carrier to the carrier requesting arbitration, which carrier shall then forward the papers at once to the Secretary, first ascertaining that all rule requirements have been complied with and that the papers are in as neat a condition as possible.

610. Method of Forwarding Papers. All arbitration papers shall be forwarded by express, registered postal mail, or registered railroad mail. The carrier forwarding the papers shall prepay all necessary charges.

611. Arbitration Fee. A fee of $10.00 shall be charged for each arbitration, such fee to be advanced by the carrier asking arbitration, and must accompany papers to the Secretary of the Association.

612. Arbitration Fund, How Disposed Of. All fees made for arbitrating claims shall be kept by the Secretary of the Association in a separate fund; $1.00 of the fee for each arbitration shall be credited to the general fund of the Association, and $3.00 for each arbitration participated in by them shall be paid to each member of the Arbitration Committee.

613. Procedure of Committee, Etc. When the foregoing requirements have been complied with (as to which the Secretary of the Association shall be the judge), the Secretary shall attach his acknowledgment of the arbitration fee and forward the papers to a member of the Inter-road Disbursement Accounting Arbitration Committee, not the chairman, who shall render his award in the case, and forward the papers with his award to the other member of the Arbitration Committee, not the chairman, who shall render his award and forward his award and all papers to the chairman. The chairman shall render his award and forward the award of the Arbitration Committee, together with all papers, to the Secretary, who shall

return all the papers together with the award rendered by the Arbitration Committee to the carrier from whom he received them originally. Each member of the Arbitration Committee shall send to the Secretary a carbon of his letter of transmittal to the next member of the committee. The Secretary shall notify each carrier interested the result of the decision of the Inter-road Disbursement Accounting Arbitration Committee.

614. Arbitration Fee, How Apportioned. The charge for arbitration shall be borne by the carrier or carriers against which the decision is given and shall be apportioned by the Inter-road Disbursement Accounting Arbitration Committee at the time decision is rendered.

NOTE.—The R. A. O. A. Standard Disbursement Forms prescribed in the foregoing rules are shown on pages 69 to 73 of this book.

This portion should be used for Voucher memorandum and distribution purposes, according to the individual requirements of the carrier.
When draft authority is detached, this sheet should be left attached to claim papers.
The entire sheet should be not less than 8½x11 in. and the size of the authority should be 8½x3¾ in.
It is intended the draft authority shall always be at the bottom of the sheet.
To be printed on salmon colored paper.

R. A. O. A. Standard Form No. 200

THE NORTH AND SOUTH RAILROAD COMPANY

FREIGHT CLAIM DEPARTMENT

Authority No.....

N. & S. R. R. Co. Claim No.....

.....Claim No. .....

..... Slabtown, Ga.,.....191.....

NOT NEGOTIABLE

This document (no other papers required) will be authority for the road paying claim to include.....

Dollars ($.....) in monthly statement to be sent to.....

not later than the 10th of the month. The total of the statement is subject to draft on the Treasurer of this Company ten days later.

Audited:

....

Freight Claim Agent.

If amount authorized is incorrect, return all papers for correction to Freight Claim Agent, Slabtown, Ga.

LOSS AND DAMAGE CLAIM AUTHORITY

R. A. O. A. Standard Form No. 206
Size 8½x7 inches or 8½x14 inches

(ORIGINAL AND DUPLICATE)

Bill No._____
(Quote when remitting.)

_____ Month's Account_____
_____Dept. No._____

_____ Date Made_____19_____

To NORTH AND SOUTH RAILROAD COMPANY, Dr.

(MAKE REMITTANCE TO TREASURER, N. & S. R. R. CO., SLABTOWN, GEORGIA)

Form to be printed in quadruplicate—Original and duplicate for collection; Triplicate for Audit Office copy; quadruplicate for maker. Triplicate only to show certifications and approvals required by individual carriers.

Distribution:

For further information address, Auditor, N. & S. R. R. Co., Slabtown, Georgia.

R. A. O. A. Standard Form No. 206
Size 8½x7 Inches or 8½x14 inches

(TRIPLICATE AND QUADRUPLICATE)

Bill No._____
(Quote when remitting.)

_____

Month's Account_____
_____Dept. No._____

_____

Date Made_____19____

To NORTH AND SOUTH RAILROAD COMPANY, Dr.

(MAKE REMITTANCE TO TREASURER, N. & S. R. R. CO., SLABTOWN, GEORGIA)

Distribution:	Checked as to Prices_____ Extensions_____ Footings_____ Contract_____ _____ _____ _____ _____	Certified _____ (Title) Approved_____ (Title) Approved_____ (Title) Approved_____ (Title) Audited_____ (Title)

R. A. O. A. Standard Form No. 210
Size 8½x11 inches.

NORTH AND SOUTH RAILWAY

....19....
(Place and date issued)

..... File.....

.....

Following is a list of unpaid bills against your Company, for which early remittance is requested. Please indicate in the column provided the present status of the bills and RETURN THIS STATEMENT TO THE UNDERSIGNED, using the following symbols for indicating status: V—Voucher issued; I—Investigation not completed; NR—Bill not received; forward duplicate. BR—Bill returned for correction; BC—Bill returned for cancellation.

.....(Name)
(Title)

DATE LAST SENT	BILL REFERENCE		DESCRIPTION OF ACCOUNT	AMOUNT		PRESENT STATUS	
	NUMBER	MONTH AUDITED				SYMBOL	REMARKS

R. A. O. A. Standard Form No. 221
Size 8½x7 inches

THE NORTH AND SOUTH RAILROAD

COUNTERBILLING AUTHORITY

No.....

Slabtown, Ga.,.....192..

This will authorize the.....Railroad to recharge the North and South Railroad the sum of

..... Dollars

to adjust charges in bill No.....Month of.....192..., as follows:

(state details here)

$.....

.....
Title

This authority must be attached to bill.

RAILWAY ACCOUNTING OFFICERS ASSOCIATION

Mandatory Interline Accounting Rules
Arbitration Committees

Freight

W. B. Kraft, *Chairman*
Pennsylvania R. R. Co.
Philadelphia, Pa.

W. W. Strickland
A. T. & S. F. Ry. Co.
Topeka, Kansas.

T. H. Seay
Southern Railway Co.
Washington, D. C.

E. R. Woodson, *Secretary*
1116 Woodward Building
Washington, D. C.

Passenger

J. L. Ferris, *Chairman*
New York Central R. R. Co.
New York, N. Y.

L. C. Esschen
Illinois Central R. R. Co.
Chicago, Ill.

O. F. Giffin
Southern Pacific Co.
San Francisco, Calif.

E. R. Woodson, *Secretary*
1116 Woodward Building
Washington, D. C.

Disbursement

G. H. Pryor, *Chairman*
Baltimore & Ohio R. R.
Baltimore, Md.

A. E. Fowler
Southern Railway Co.
Washington, D. C.

G. E. Bramon
C. B. & Q. R. R. Co.
Chicago, Ill.

E. R. Woodson, *Secretary*
1116 Woodward Building
Washington, D. C.